

# REVENUE/EXPENDITURE ANALYSIS BY FUND

## GENERAL FUND - 001

The "General Fund" is used to account for all financial resources except those required to be accounted for in another fund. The millage rate for the General Fund is 4.7179 in both years.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
<b>** Major Revenue Sources **</b>		
Ad Valorem Taxes (Millage rate: 4.7179)	\$106,185,921	55.4%
Half Cent State Sales Tax	21,600,000	11.3%
Beginning Fund Balance	19,830,083	10.3%
Utility Tax - Electricity	4,200,000	2.2%
Utility Tax - Telecom	8,750,000	4.6%
State Revenue Sharing	7,400,000	3.9%
Excess Fees - Tax Collector	4,150,000	2.2%
Sheriff - Reimbursements	2,086,822	1.1%
Interfund Transfers	521,776	0.3%
Administration Fees	4,958,138	2.6%
Housing of Prisoners	1,925,021	1.0%
Interest Earnings	1,000,000	0.5%
County Court Fines	580,000	0.3%
Reimbursements - Clerk	1,200,000	0.6%
Subtotal:	\$184,387,761	96.1%

## Revenues Greater than \$100,000

Supervision - Probation	\$900,000	0.5%
Utility Tax - Water	750,000	0.4%
Professional-Occupational	550,000	
Park & Recreation Fees	700,000	0.4%
Aid to Libraries	333,000	0.2%
Emergency Management	816,794	0.4%
Sheriff - Federal Grants	764,226	0.4%
Sheriff Fees	355,000	0.2%
Services to Other Agencies	400,000	0.2%
Inmate Fees	310,000	0.2%
Ad Valorem Tax (Delinquent)	275,000	0.1%
Sheriff - State Grants	2,354,329	1.2%
Contributions and Donations	302,000	0.2%
Miscellaneous - Sheriff	600,000	0.3%
Other Physical Environment	534,396	0.3%
Interest Earnings - Sheriff	75,000	0.0%
Animal Control	245,000	0.1%
Iron Bridge Fee/Sheriff	170,000	0.1%
Excess Fees/Sheriff	135,000	0.1%
Motor Fuel Rebate	200,000	0.1%
Sales and Use Tax	450,000	0.2%
Recording Fees	1,000,000	0.5%
Court Facility Fess - County	1,000,000	0.5%

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## REVENUE/EXPENDITURE ANALYSIS BY FUND

### GENERAL FUND - 001 (continued)

	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Library	165,000	0.1%
Alcoholic Beverage	115,000	0.1%
Adult Diversion	185,000	0.1%
Subtotal:	\$13,684,745	7.1%
Other Revenues	1,802,247	0.9%
Less 5% Receipts	(8,069,021)	-4.2%
Grand Total	\$191,805,732	100.0%

### EXPENDITURES

Personal Services	\$29,871,462	15.6%
Operating Expenses	34,703,837	18.1%
Capital Outlay	4,089,375	2.1%
Debt Service	903,772	0.5%
Grants and Aid	4,304,357	2.2%
Constitutional Officer Transfers	87,482,900	45.6%
Transfers	22,040,590	11.5%
Reserves	8,409,439	4.4%
Grand Total	\$191,805,732	100.00%

## REVENUE/EXPENDITURE ANALYSIS BY FUND

### TRANSPORTATION TRUST FUND - 101

The "Transportation Trust Fund" is used for operating and maintaining arterial and collector road systems used by all County residents. Major revenues include the Mass Transit 9th Cent and the Unincorporated Transportation millage at a rate of 0.1228 for both years, gas taxes, cable television franchise fees, and utility communications taxes.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	\$8,399,291	23.6%
Local Option Gas Tax	7,200,000	20.3%
Ad Valorem Taxes - Countywide Trans. (0.2810)	1,331,861	3.7%
Constitutional Gas Tax	3,500,000	9.9%
County Voted Gas Tax (9th Cent Gas Tax)	1,980,000	5.6%
County 1¢ Gas Tax (7th Cent Gas Tax)	1,500,000	4.2%
Interfund Transfers	11,199,050	31.5%
Interest on Investments	300,000	0.8%
Sales and Use Tax	0	0.0%
Service Charge - Agencies	0	0.0%
Reimbursements	290,032	0.8%
Miscellaneous Revenues	460,000	1.3%
Interest - Condemnations	20,000	0.1%
<u>Subtotal</u>	<u>36,180,234</u>	<u>101.8%</u>
Other Revenues	125,600	0.4%
<u>Less 5% Receipts</u>	<u>(777,343)</u>	<u>-2.2%</u>
<u>Total</u>	<u>\$35,528,491</u>	<u>100.0%</u>
 <b>EXPENDITURES</b>		
Personal Services	\$12,801,039	36.0%
Operating Expenses	11,687,952	32.9%
Capital Outlay	4,712,089	13.3%
Debt Service	991,173	2.8%
Grants and Aid	0	0.0%
Transfers	1,278,063	3.6%
Reserves	4,058,175	11.4%
<u>Total</u>	<u>\$35,528,491</u>	<u>100.0%</u>

Total percentages may not add to 100.0% due to rounding.

## REVENUE/EXPENDITURE ANALYSIS BY FUND

### DEVELOPMENT REVIEW FUND - 104

The "Development Review Fund" is used to account for revenues and expenditures related to building or development activity. The Building, Land Management, and Development Review Departments are completely funded by this fund. Some staff from various other departments relating to development review are also funded by this fund, such as Engineering and Environmental Services. This fund was created October 1, 1987.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	\$3,371,324	42.0%
Building Permits	2,520,000	31.4%
Zoning Fees	504,000	6.3%
Engineering Fees	462,000	5.8%
Reinspection Fees	483,000	6.0%
Transfer from General Fund	112,931	1.4%
Inspection Fees-Environment	0	0.0%
Mechanical Permits	129,150	1.6%
Plumbing Permits	162,750	2.0%
Electrical Permits	183,750	2.3%
Subtotal	7,928,905	98.7%
Other Revenues	333,601	4.2%
Less 5% Receipts	(230,456)	-2.9%
Total	\$8,032,050	100.0%
EXPENDITURES		
Personal Services	\$5,337,297	66.4%
Operating Expenses	1,050,335	13.1%
Capital Outlay	115,500	1.4%
Transfers	0	0.0%
Reserves	1,528,918	19.0%
Total	\$8,032,050	100.0%

Total percentages may not add to 100.0% due to rounding.

## REVENUE/EXPENDITURE ANALYSIS BY FUND

### TOURIST DEVELOPMENT FUND - 110

The "Tourist Development Fund" is used to account for revenues received through a 3% transient accommodations tax termed the Tourist Development Tax. Expenditures are recommended to the Board of County Commissioners by an appointed Tourism Development Council (TDC). The objective of the Tourism Development Council is to promote tourism activities which enhance the quality of life in Seminole County. This fund was created January 1, 1989.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Tourist Development Tax	\$1,680,000	65.7%
Interest on Investments	35,000	1.4%
Beginning Fund Balance	915,470	35.8%
<u>Subtotal</u>	<u>2,630,470</u>	<u>102.9%</u>
Other Revenues	9,193	0.4%
Less 5% Receipts	(84,000)	-3.3%
<u>Total</u>	<u>\$2,555,663</u>	<u>100.0%</u>
 <b>EXPENDITURES</b>		
Personal Services	\$364,053	14.2%
Operating Expenses	1,244,861	48.7%
Capital Outlay	4,000	0.2%
Debt Service	197,015	7.7%
Grants and Aid	360,000	14.1%
Transfers	39,598	1.5%
Reserves	346,136	13.5%
<u>Total</u>	<u>\$2,555,663</u>	<u>100.0%</u>

Total percentages may not add to 100.0% due to rounding.

## REVENUE/EXPENDITURE ANALYSIS BY FUND

### FIRE PROTECTION FUND - 112

The "Fire Protection Fund" is used to account for revenues and expenditures related to fire protection for residents of the unincorporated areas of the County. The millage rate for the fund is 2.6334 in both years and now

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Ad Valorem Taxes (Millage rate: 2.6334)	\$34,618,291	85.1%
Ad Valorem - Delinquent	83,598	0.2%
Firefighters Supplement	66,300	0.2%
Interest Earnings	400,000	1.0%
Excess Fees	51,000	0.1%
Transport Fees	1,260,720	3.1%
Beginning Fund Balance	5,923,528	14.6%
<u>Subtotal</u>	<u>42,403,437</u>	<u>104.3%</u>
Other Revenues	62,500	0.2%
Less 5% Receipts	(1,801,445)	-4.4%
<u>Total</u>	<u>\$40,664,492</u>	<u>100.0%</u>
<b>EXPENDITURES</b>		
Personal Services	\$27,902,829	68.6%
Operating Expenses	5,516,908	13.6%
Capital Outlay	3,777,069	9.3%
Debt Service	1,007,856	2.5%
Transfers	586,145	1.4%
Reserves	1,873,685	4.6%
<u>Total</u>	<u>\$40,664,492</u>	<u>100.0%</u>

Total percentages may not add to 100.0% due to rounding.

## REVENUE/EXPENDITURE ANALYSIS BY FUND

### INFRASTRUCTURE SALES TAX FUND - 115

The "Infrastructure Sales Tax Fund" is used to account for revenues and expenditures related to the upgrade and construction of arterial and collector roadways within the County. Seminole County voters approved the ten-year one-cent infrastructure sales tax by referendum on July 9, 1991. An additional referendum was passed in 2001, extending the sales tax for 10 years.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
County Voted Sales Tax	\$32,153,000	36.3%
Beginning Fund Balance	49,950,421	56.4%
Interest Earnings	1,995,000	2.3%
Reimbursements	150,000	0.2%
Transfer from Transportation Impact Fee	5,954,745	6.7%
Less 5% Receipts	(1,607,650)	-3.0%
Total	<u>\$88,595,516</u>	<u>98.8%</u>

### EXPENDITURES

Capital Outlay	\$48,400,594	54.6%
Transfers	0	0.0%
Reserves	40,194,922	45.4%
Total	<u>\$88,595,516</u>	<u>100.0%</u>

### EMS TRUST FUND - 118

The "EMS Trust Fund" was created to account for revenues and expenditures of the Emergency Medical Services Trust Fund Grant which is received annually from the State of Florida, Department of Health and Rehabilitative Services. to assist in improving pre-hospital services to the

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
EMS Trust Fund Grant	\$126,000	100.0%
Beginning Fund Balance	0	0.0%
Interest Earnings	0	0.0%
Less 5% Receipts	0	0.0%
Total	<u>\$126,000</u>	<u>100.0%</u>

### EXPENDITURES

Personal Services	\$0	0.0%
Operating Expenses	88,510	70.2%
Capital Outlay	37,490	29.8%
Total	<u>\$126,000</u>	<u>100.0%</u>

## REVENUE/EXPENDITURE ANALYSIS BY FUND

### BOARD OF COUNTY COMMISSIONERS GRANTS FUND - 119

The "Board of County Commissioners Grants Fund" is used to account for revenues and expenditures related to grant programs. Prior to FY 1990/91, grants were accounted for as part of the General Fund.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Community Development Block Grant	\$2,886,000	57.5%
HOME Grant	1,397,438	27.9%
Drug Abuse Grant	280,805	5.6%
Community Services Block Grant	223,589	4.5%
Emergency Shelter Grant	107,361	2.1%
Disaster Preparedness Grant	116,357	2.3%
Beginning Fund Balance	0	0.0%
Transfer from General Fund	5,000	0.1%
Total	<u>\$5,016,550</u>	<u>100.0%</u>

#### EXPENDITURES

Personal Services	\$680,165	13.6%
Operating Expenses	897,541	17.9%
Capital Outlay	302,500	6.0%
Grants and Aid	2,963,506	59.1%
Transfers	172,838	3.4%
Total	<u>\$5,016,550</u>	<u>100.0%</u>

### STATE HOUSING INITIATIVES PROGRAM GRANT FUND - 120

The "State Housing Initiatives Program Grant Fund" was established to account for funds related to the State Housing Initiatives Partnership Program (S.H.I.P.) Grant, which is managed by Community Development in accordance with the Affordable Housing Assistance Plan approved by the Board of County Commissioners on April 27, 1993.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
SHIP Program Grant	\$3,300,000	100.0%
Total	<u>\$3,300,000</u>	<u>100.0%</u>

#### EXPENDITURES

Personal Services	\$233,478	7.1%
Operating Expenses	87,503	2.7%
Capital Outlay	5,000	0.2%
Grants and Aid	2,974,019	90.1%
Total	<u>\$3,300,000</u>	<u>100.0%</u>

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## REVENUE/EXPENDITURE ANALYSIS BY FUND

### LAW ENFORCEMENT TRUST FUND - 121

The "Law Enforcement Trust Fund" is used to account for revenues generated by sales of confiscated property seized by the Sheriff's Department. Per Florida Statute 932.7055, the Sheriff may use these funds for school resource officers, crime prevention, or drug education programs, or for other law enforcement purposes. However, no revenues can be budgeted from anticipated future forfeitures or proceeds therefrom in the adoption of the budget. When the Sheriff sells the confiscated property and deposits the revenue, a budget amendment resolution is done to appropriate the funds. Also, the Sheriff may request authorization from the BCC during the fiscal year to spend funds as needed for law enforcement activities.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Confiscations	\$30,000	22.0%
Interest Investments	2,500	1.8%
Beginning Fund Balance	105,084	77.2%
Less 5% Receipts	(1,500)	-1.1%
Total	<u>\$136,084</u>	<u>100.0%</u>
<b>EXPENDITURES</b>		
Operating Expenses	\$136,084	100.00%
Total	<u>\$136,084</u>	<u>100.0%</u>

### ALCOHOL/DRUG ABUSE TRUST FUND - 123

The "Alcohol/Drug Abuse Trust Fund" was established as an independent fund to account for revenues and expenditures related to the Drug Abuse Trust Fund Ordinance which was adopted on February 12, 1991. The Ordinance permits judges to impose substantial fines for drug and alcohol related offenses. The revenue derived from those fines is placed in this fund to provide a source of support for county drug education and rehabilitation programs.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
County Court Fines	\$67,500	35.6%
Beginning Fund Balance	123,637	65.2%
Interest Earnings	2,000	1.1%
Less 5% Receipts	(3,375)	-1.8%
Total	<u>\$189,762</u>	<u>100.0%</u>
<b>EXPENDITURES</b>		
Operating Expenses	\$42,762	22.53%
Grants and Aid	82,000	43.21%
Transfers	65,000	34.25%
Total	<u>\$189,762</u>	<u>100.0%</u>

Total percentages may not add to 100.0% due to rounding.

## REVENUE/EXPENDITURE ANALYSIS BY FUND

### EMERGENCY 911 FUND - 125

The "Emergency 911 Fund" was established in Fiscal Year 1990/91 to provide a means for accounting for Countywide Emergency-911 services separate from the General Fund. Operating revenue consists of a \$.50 monthly charge per telephone line in the County.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
E-911 Monthly Telephone Fees	\$1,428,000	76.2%
E-911 Cellular Telephone Fees	416,160	22.2%
Beginning Fund Balance	107,269	5.7%
Interest Earnings	15,600	0.8%
Less 5% Receipts	(92,208)	-4.9%
Total	<u>\$1,874,821</u>	<u>100.0%</u>

### EXPENDITURES

Personal Services	\$378,555	20.2%
Operating Expenses	1,286,808	68.6%
Grants and Aid	209,458	11.2%
Total	<u>\$1,874,821</u>	<u>100.0%</u>

### TRANSPORTATION IMPACT FEE FUND - 126

The "Transportation Impact Fee Fund" is used to account for revenues generated by road impact fees which are levied to fund construction of roads and other transportation related expenses. Some of these projects include County Road 419, Airport Boulevard, and Wymore Road. Fees and projects are updated periodically through the Road Impact Fee Committee.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Transportation Impact Fees	6,490,000	16.3%
Interest Earnings	1,110,000	2.8%
Beginning Fund Balance	32,225,028	80.9%
Less 5% Receipts	(3,000)	0.0%
Total	<u>\$39,822,028</u>	<u>100.0%</u>

### EXPENDITURES

Capital Outlay	\$14,801,000	37.2%
Reimbursements	30,000	0.1%
Transfers	5,954,745	15.0%
Reserves	19,036,283	47.8%
Total	<u>\$39,822,028</u>	<u>100.0%</u>

Total percentages may not add to 100.0% due to rounding.

## REVENUE/EXPENDITURE ANALYSIS BY FUND

### DEVELOPMENT IMPACT FEE FUND - 128

The "Development Impact Fee Fund" is used to account for revenues generated by all impact fees other than transportation impact fees. Currently this includes impact fees for public safety and libraries.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	\$2,484,791	80.6%
Public Safety Impact Fees	400,000	13.0%
Library Impact Fees	120,000	3.9%
Interest Earnings	77,000	2.5%
Total	<u>\$3,081,791</u>	<u>100.0%</u>

### EXPENDITURES

Capital Outlay	\$615,499	20.0%
Reserves	2,466,292	80.0%
Total	<u>\$3,081,791</u>	<u>100.0%</u>



### STORMWATER FUND - 130

The "Stormwater Fund" is a special revenue fund established to record appropriations associated with the implementation of the Stormwater Program, including capital improvements, infrastructure maintenance, and basin studies.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	\$6,855,031	38.1%
Transfer from General Fund	5,000,000	27.8%
Interest Earnings	150,000	0.8%
Fixed Asset Proceeds	2,000	0.0%
Miscellaneous	5,938,143	33.0%
Contributions & Donations	35,000	0.2%
Total	<u>\$17,980,174</u>	<u>100.0%</u>

### EXPENDITURES

Personal Services	\$1,975,047	11.0%
Operating Expenses	2,806,727	15.6%
Capital Outlay	12,370,617	68.8%
Reserves	827,783	4.6%
Total	<u>\$17,980,174</u>	<u>100.0%</u>

## REVENUE/EXPENDITURE ANALYSIS BY FUND

### ECONOMIC DEVELOPMENT FUND - 131

The "Economic Development Fund" is used to account for revenues generated from occupational and professional licensing fees and further supported by a transfer from the General Fund to establish a funding base for prospective economic development strategies within Central Florida.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	\$1,327,854	62.7%
Transfer from General Fund	750,000	35.4%
Interest Earnings	40,000	1.9%
Total	<u>\$2,117,854</u>	<u>100.0%</u>
EXPENDITURES		
Personal Services	\$196,526	9.3%
Operating Expenses	660,327	31.2%
Grants & Aids	302,850	14.3%
Reserves	958,151	45.2%
Total	<u>\$2,117,854</u>	<u>100.0%</u>

### 17-92 CRA FUND - 133

The "17-92 CRA Fund" was established in FY 1997/98 to account for ad valorem taxes set aside for redevelopment of the 17-92 corridor.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Tax Increment-Cities	\$413,511	26.2%
Transfer from General Fund	545,950	34.6%
Transfer from Transportation Trust	4,767	0.3%
Transfer from Fire Protection	102,237	6.5%
Interest Earnings	8,000	0.5%
Beginning Fund Balance	505,492	32.0%
Total	<u>\$1,579,957</u>	<u>100.0%</u>
EXPENDITURES		
Personal Services	\$78,516	5.0%
Operating Expenses	13,520	0.9%
Capital Outlay	950,000	60.1%
Grants & Aids	300,000	19.0%
Reserves	237,921	15.1%
Total	<u>\$1,579,957</u>	<u>100.0%</u>

## REVENUE/EXPENDITURE ANALYSIS BY FUND

### STREET LIGHTING DISTRICTS FUND - 150

The "Street Lighting Districts Fund" is used to account for special assessments levied to fund street lighting in unincorporated areas of the county. To create a street lighting district, the owners of lots in the area (usually a subdivision) sign a petition requesting that lot owners be assessed annually for the cost of street lights in the area. The County pays power company monthly fees and receives an annual assessment to cover the costs.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Special Assessments	\$1,794,342	81.9%
Beginning Fund Balance	477,477	21.8%
Interest Earnings	8,000	0.4%
Tax Collector	500	0.0%
Less 5% Receipts	(89,717)	-4.1%
Total	2,190,602	100.0%
<b>EXPENDITURES</b>		
Operating Expenses	\$1,533,084	70.0%
Transfers	111,996	5.1%
Reserves	545,522	24.9%
Total	2,190,602	100.0%

### SOLID WASTE MSBU FUND - 151

The "Solid Waste MSBU Fund" is used to account for administration of mandatory solid waste collection/disposal assessments.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Specila Assessments	\$10,252,900	75.8%
Beginning Fund Balance	3,531,252	26.1%
Interest Earnings	176,500	1.3%
Franchise Fee - Solid Waste	90,000	0.7%
Less 5% Receipts	(517,145)	-3.8%
Total	13,533,507	100.0%
<b>EXPENDITURES</b>		
Operating Expenses	\$10,099,610	74.6%
Reimbursements	2,500	0.0%
Transfers	152,770	1.1%
Reserves	3,278,627	24.2%
Total	13,533,507	100.0%

## REVENUE/EXPENDITURE ANALYSIS BY FUND

### MUNICIPAL SERVICE BENEFIT UNITS FUND - 160

The "Municipal Service Benefit Units (MSBU) Fund" was established in Fiscal Year 1990/91 to provide accounting for MSBU activities, such as road paving and improvement, maintenance of common areas, and other County support, normally to a subdivision. The County provides the services and receives an annual, or quarterly, non-ad valorem assessment to cover the costs from affected property owners.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	\$775,063	89.6%
Assessments	84,889	9.8%
Interest	9,250	1.1%
Less 5% Receipts	(4,244)	-0.5%
Total	\$864,958	100.0%

### EXPENDITURES

Operating Expenses	\$74,275	8.6%
Debt Service	37,555	4.3%
Transfers	8,065	0.9%
Reserves	745,063	86.1%
Total	\$864,958	100.0%

## REVENUE/EXPENDITURE ANALYSIS BY FUND

### ENVIRONMENTAL SENSITIVE LAND BOND FUND - 211

The "Environmental Sensitive Land Bond Fund" is used to account for revenues and expenditures related to the Natural/Environmental Referendum approved by Seminole County voters on November 6, 1990. The referendum authorized issuance of General Obligation Bonds for the purpose of purchasing and preserving important natural/environmental lands. Up to .25 mill ad valorem assessment was authorized over a 20 year period to fund the bond repayment. The millage for the General Obligation Bond Series 1996 is 0.0795 for FY 2004/05.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Ad Valorem Taxes (Millage rate: .0795 in 04/05)	\$1,688,728	86.6%
Beginning Fund Balance	343,743	17.6%
Interest Earnings	2,659	0.1%
Less 5% Receipts	(84,436)	-4.3%
Total	<u>\$1,950,694</u>	<u>100.0%</u>

### EXPENDITURES

Debt Service	\$1,732,657	88.8%
Debt Service	\$218,037	11.2%
Total	<u>\$1,950,694</u>	<u>100.0%</u>

### GAS TAX REVENUE REFUNDING 2002 - 214

The "Gas Tax Revenue Refunding 2002 Fund" were issued to provide funds which will be used to currently refund a portion of the County's Outstanding Gas Tax Refunding Bonds, Series 1992A, and to pay the costs of issuance of the 2002 Bonds.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Transfer from Transportation Fund	\$1,254,821	100.0%
Total	<u>\$1,254,821</u>	<u>100.0%</u>

### EXPENDITURES

Debt Service	\$1,254,821	100.0%
Total	<u>\$1,254,821</u>	<u>100.0%</u>

## REVENUE/EXPENDITURE ANALYSIS BY FUND

### SALES TAX BONDS 1996 FUND - 218

The "Sales Tax Bonds 1996 Fund" was established to provide funds for construction of County buildings and space requirements.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Transfer from General Fund	\$607,504	100.0%
Total	\$607,504	100.0%

  

EXPENDITURES		
Debt Service	\$607,504	100.0%
Total	\$607,504	100.0%



### SALES TAX BONDS 1998 FUND - 219

The "Sales Tax Bonds 1998 Fund" was a refunding of most of the outstanding sales tax 1996 bonds.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Transfer from General Fund	\$1,182,963	100.0%
Total	\$1,182,963	100.0%

  

EXPENDITURES		
Debt Service	\$1,182,963	100.0%
Total	\$1,182,963	100.0%



## REVENUE/EXPENDITURE ANALYSIS BY FUND

### TRAILS DEVELOPMENT BOND DEBT SERVICE - 221

The "Trails Development Bond Debt Service Fund" is used to account for Ad Valorem revenues and debt service payments related to the Trails Development Referendum approved by Seminole County voters on November 7, 2000. The referendum authorized issuance of up to \$25,000,000 of General Obligation Bonds for the purpose of improving natural/environmental lands for preservation and recreational uses, trails, greenways, and blueways. The millage for FY'2004/05 is 0.0926.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Ad Valorem Tax (Millage rate: 0.0926 in 04/05)	\$1,966,996	94.1%
Beginning Fund Balance	222,755	10.7%
Less 5%-Receipts	(98,350)	-4.7%
Total	<u>\$2,091,401</u>	<u>100.00%</u>
EXPENDITURES		
Debt Service	\$1,955,057	93.5%
Reserves	136,344	6.5%
Total	<u>\$2,091,401</u>	<u>6.52%</u>

### SALES TAX 2001 DEBT SERVICE - 222

The Sales Tax Bonds 2001 Fund supports the debt service payments for the construction of courthouse facilities.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Transfer from General Fund	\$2,624,632	94.7%
Beginning Fund Balance	146,432	5.3%
Total	<u>\$2,771,064</u>	<u>100.0%</u>
EXPENDITURES		
Debt Service	\$2,570,885	92.8%
Reserves	200,179	7.2%
Total	<u>\$2,771,064</u>	<u>100.0%</u>

## REVENUE/EXPENDITURE ANALYSIS BY FUND

### TRAILS CAPITAL PROJECTS - 321

The Trails Capital Projects Fund is used to account for the proceeds of the 2001 Trails Development General Obligation bond issue and will be expended for the purpose of improving natural/environmental lands for preservation and recreational uses, trails, greenways, and blueways.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	\$2,821,646	95.0%
Interest On Investments	150,000	5.0%
Less 5% Receipts	0	0.0%
Total	<u>\$2,971,646</u>	<u>100.0%</u>
EXPENDITURES		
Personal Services	\$145,220	4.9%
Operating Expenses	115,648	3.9%
Capital Outlay	2,710,778	91.2%
Reserves	0	0.0%
Total	<u>\$2,971,646</u>	<u>100.0%</u>



## REVENUE/EXPENDITURE ANALYSIS BY FUND

### WATER AND SEWER FUND - 401

The "Water and Sewer Fund" is an enterprise fund which is mainly supported by revenues generated from the sale of water and sewer services and used to fund water and sewer plant operating and capital expenditures.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	\$35,754,298	44.2%
Fees for Sewer Utility Services	17,167,952	21.2%
Fees for Water Utility Services	12,251,320	15.1%
Interest Earnings	1,458,000	1.8%
Meter Set Charges	242,400	0.3%
Recycled Water	189,126	0.2%
Reconnection Charges	55,502	0.1%
Inspection Fees - W/S Underground	105,000	0.1%
Depreciation/Amortization	7,897,610	9.8%
Other Revenues	28,010	0.0%
Connection Fees - Water	2,100,000	2.6%
Connection Fees - Sewer	3,670,000	4.5%
Capacity Maintenance - Water	19,763	0.0%
Capacity Maintenance - Sewer	40,000	0.0%
Total	<u>\$80,978,981</u>	<u>100.0%</u>
EXPENDITURES		
Personal Services	\$5,584,818	6.9%
Operating Expenses	24,824,458	30.7%
Capital Outlay	26,263,746	32.4%
Debt Service	7,098,033	8.8%
Reserves	17,207,926	21.2%
Total	<u>\$80,978,981</u>	<u>100.0%</u>

Total percentages may not add to 100.0% due to rounding.

## REVENUE/EXPENDITURE ANALYSIS BY FUND

### SOLID WASTE FUND - 402

The "Solid Waste Fund" is an enterprise fund which is supported mainly by revenues generated from solid waste tipping fees and used to fund the operating and capital expenditures of the landfill and transfer stations.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	\$12,920,503	45.7%
Central Transfer Station Charges	10,088,255	35.7%
Osceola Landfill Charges	1,120,940	4.0%
Interest Earnings	750,000	2.7%
Recycling Proceeds	760,797	2.7%
Administrative Fees	522,734	1.9%
Garbage/Solid Waste	104,736	0.4%
Depreciation/Amortization	1,956,838	6.9%
Other Revenues	30,739	0.1%
Total	<u>\$28,255,542</u>	<u>100.0%</u>
EXPENDITURES		
Personal Services	\$3,554,009	12.6%
Operating Expenses	8,763,083	31.0%
Capital Outlay	3,779,136	13.4%
Debt Service	1,326,464	4.7%
Reserves	10,832,850	38.3%
Total	<u>\$28,255,542</u>	<u>100.0%</u>

Total percentages may not add to 100.0% due to rounding.

## REVENUE/EXPENDITURE ANALYSIS BY FUND

### INTERNAL SERVICE FUND - 501

The "Internal Service Fund" is an internal service fund in which revenue is provided through payments made by each fund for its portion of risk management coverage and safety programs.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	\$4,000,000	33.0%
Internal Service Fees and Charges	7,630,000	63.0%
Insurance Proceeds	413,930	3.4%
Interest Earnings	75,000	0.6%
Less 5% Receipts	0	0.0%
<b>Grand Total</b>	<b>\$12,118,930</b>	<b>100.0%</b>
<b>EXPENDITURES</b>		
Personal Services	\$364,904	3.0%
Operating Expenses	8,424,217	69.5%
Capital Outlay	0	0.0%
Transfers	3,329,809	27.5%
<b>Grand Total</b>	<b>\$12,118,930</b>	<b>100.0%</b>

### CONTRIBUTION / TRUST AND AGENCY FUND - 603

The "Contribution / Trust and Agency Fund" is used to account for contributions, most of which are received for Library Services, Animal Control, Public Safety, and the Historical Commission. Revenues collected are expended on items needed or as designated by the contributor.

REVENUE	FY 2004/05 ADOPTED BUDGET	% OF TOTAL BUDGET
Beginning Fund Balance	\$146,004	75.6%
Contributions to 4-H Council	15,000	7.8%
Contributions to Library Services	20,000	10.4%
Contributions to Public Safety	500	0.3%
Contributions to Animal Control	3,000	1.6%
Contributions-Memorial Tree Donation Fund	3,741	1.9%
Interest Earnings- 4-H Council	250	0.1%
Interest Earnings- Public Safety Donations	100	0.1%
Interest Earnings - Library Services	3,000	1.6%
Interest Earnings - Historical Museum	1,000	0.5%
Interest Earnings - Animal Control	500	0.3%
<b>Total</b>	<b>\$193,095</b>	<b>100.0%</b>
<b>EXPENDITURES</b>		
Operating Expenses	\$130,583	67.6%
Capital Outlay	10,000	5.2%
Reserves	52,512	27.2%
<b>Total</b>	<b>\$193,095</b>	<b>100.0%</b>
<b>Total All Funds</b>	<b>\$593,372,673</b>	

Total percentages may not add to 100.0% due to rounding.